

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX
REFUND LITIGATION

This document relates to: 1:18-cv-05053-LAK;
1:18-cv-05374-LAK; 1:18-cv-08655-LAK;
1:18-cv-09797-LAK; 1:18-cv-10100-LAK

MASTER DOCKET

Case No.: 1:18-md-02865-LAK

DECLARATION OF NEIL S. BINDER

I, Neil S. Binder, declare as follows:

1. I am a partner with Binder & Schwartz LLP, counsel for Third-Party Defendant / Third-Party Counter Claimant ED&F Man Capital Markets, Ltd. (“ED&F”) in the above-captioned actions.
2. Attached hereto as **Exhibit A** is a true and correct copy of the Custody Agreement entered between ED&F and the Goldstein Law Group PC 401(K) Profit Sharing Plan FBO Sheldon and Scott Goldstein.
3. Attached hereto as **Exhibit B** is a true and correct copy of the Custody Agreement entered between ED&F and the DW Construction, Inc. Retirement Plan.
4. Attached hereto as **Exhibit C** is a true and correct copy of the Custody Agreement entered between ED&F and the Kamco Investments Inc. Pension Plan.
5. Attached hereto as **Exhibit D** is a true and correct copy of the Custody Agreement entered between ED&F and the Kamco, L.P. Profit Sharing Pension Plan FBO Stacey Kaminer.

6. Attached hereto as **Exhibit E** is a true and correct copy of the Custody Agreement entered between ED&F and the Linden Associates Defined Benefit Plan.

7. Attached hereto as **Exhibit F** is a true and correct copy of the Custody Agreement entered between ED&F and the Moira Associates, LLC 401(K) Plan.

8. Attached hereto as **Exhibit G** is a true and correct copy of the Custody Agreement entered between ED&F and the Riverside Associates Defined Benefit Plan.

9. Attached hereto as **Exhibit H** is a true and correct copy of the Custody Agreement entered between ED&F and the American Investment Group of New York, L.P. Pension Plan.

10. Attached hereto as **Exhibit I** is a true and correct copy of the Custody Agreement entered between ED&F and the Newsong Fellowship Church 401(K) Plan.

11. Attached hereto as **Exhibit J** is a true and correct copy of the Custody Agreement entered between ED&F and Hamlyn LP.

12. Attached hereto as **Exhibit K** is a true and correct copy of the Custody Agreement entered between ED&F and the Federated Logistics LLC 401 (K) Plan.

13. Attached hereto as **Exhibit L** is a true and correct copy of the Terms and Conditions of Business.

14. Attached hereto as **Exhibit M** is a true and correct copy of ED&F's Amended Defence, *SKAT v. ED&F Man Capital Markets Ltd. & Ors*, Claim Nos. CL-2018-000297; CL-2018-000404; CL-2018-000590.

15. Attached hereto as **Exhibit N** are true and correct copies of the following decisions cited by ED&F in its opposition brief and unavailable on Westlaw.

a. *Petroleo Brasileiro S.A. v. E.N.E. Kos 1 Ltd.* [2012] UKSC 17 (May 2, 2012);

- b. *Handelsbanken v. Dandridge & Ors.* [2002] EWCA Civ 577 (Apr. 30, 2002);
- c. *Banque Financière de la Cité v. Parc (Battersea) Ltd. & Ors.* [1998] UKHL 7 (Feb. 26, 1998);
- d. *A.B. Helsingfors Steamship Co. Ltd. Rederiaktiebolaget Rex v. The White Rose* [1969] 1 W.L.R 1098 (Mar. 21, 1969).

I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
June 9, 2020

/s/ Neil S. Binder
Neil S. Binder